651 [241] proceeds to be retained by the government was paid into the Native Taxation Account (which was composed of revenue from head tax and native plantations). Average annual government revenue from the plantations was £1,082 and from head tax £14,003. After costs of collection had been met the balance remaining in the Native Taxation Account was transferred to two funds which were entitled, somewhat inaccurately, the Native Education Fund and the Native Benefits Fund.

657 241 [871] Hulling, marketing and administrative costs incurred in running the plantations scheme were paid from the Native Education Fund. The same fund provided a coffee pulping machine for each of the plantations which was more than about two hours walk from Higaturu, the produce of the closer gardens being pulped at Higaturu Station. In fact no money was spent directly on native education in the Northern District, though some small subsidies were granted to mission schools. The Native Benefits Fund provided for the salary of a Government Anthropologist, medical services, bonuses to large families and other miscellaneous expenses. Only about a quarter of the money in the two funds was spent on education (all in the form of subsidies) and much was simply left to accumulate. When the war broke out there was an unspent balance of £26,199 in [651] the Native Education Fund. The whole plantations scheme (including Native Education and Native Benefits) was administered by the Director of Native Taxation.

465 [211] The producer's half of the income from the coffee was paid, not on delivery, but at the end of each year. The official in charge of the scheme visited each village to make the payments. The ordinance required that payment was to be made in proportion to days worked and, as the village constable who was in charge of the plantation was almost invariably illiterate, some of them kept an "attendance stick" for each man. A notch was cut in the stick for each day of absence other than that caused by illness or the death of a close relative. When the government officer visited the village to make the payments the constable produced the attendance stick of each [212] man as he came up for payment. Some constables relied on memory to inform government officers of absentees, but the few literate ones (e.g. at Sombo) were provided with attendance books.